



STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF COUNTY AUDIT  
SUITE 1500  
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December 5, 2003

Wilson County Mayor and  
Board of County Commissioners  
Wilson County, Tennessee

To the County Mayor and County Commissioners:

In conjunction with the annual audit of Wilson County, we have performed a limited review of the information systems in the Offices of Director of Schools, Trustee, County Clerk, Circuit and General Sessions Courts Clerk, Clerk and Master, Register, and Finance Director as of November 6, 2003. This letter transmits the results of our review.

Our audit of Wilson County is required to be conducted in accordance with standards contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards specify that we perform general and application control reviews of computer-based accounting and information systems to determine whether an entity's existing procedures and controls provide adequate assurance of data accuracy and financial and operating statement reliability.

Because of inherent limitations in any internal control structure, errors, irregularities, or control weaknesses may exist and may not be detected. However, our information system reviews performed in Wilson County did not reveal any matters that we considered to be reportable conditions.

Please contact Penny Austin, our Information Systems Audit Manager, or me if you have any questions regarding our review of the information systems in the aforementioned offices of Wilson County, Tennessee.

Sincerely,

Richard V. Norment  
Assistant to the Comptroller

RVN: pa

cc: The Honorable Jim Duncan, Director of Schools  
The Honorable Ernest Lasaster, Trustee  
The Honorable Jim Goodall, County Clerk  
The Honorable Linda Neal, Circuit and General Sessions Courts Clerk  
The Honorable Barbara Webb, Clerk and Master  
The Honorable John Spickard, Register  
Mr. Ron Gilbert, Finance Director  
Mr. Joe Kimery, Middle Tennessee Audit Manager